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February 24, 2006

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CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

This letter is intended to satisfy the ERISA reporting and disclosure requirements for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to DOL Regulations Section 2520.104-23. Contemporaneous with this filing, American Cancer Society, Inc. is making a filing with respect to certain of the plans under the Department of Labor's Delinquent Filer Voluntary Compliance Program (the "DFVC Program").

Names of Plans: (a) American Cancer Society, Inc. Pension, Survivor and Disability Restoration Agreement
(b) American Cancer Society and Divisions 457(b) Deferred Compensation Plan

Name and Address of Employer: American Cancer Society, Inc.
1599 Clifton Road NE
Atlanta, GA 30329-4250

Employer Identification No.: 13-1788491

Number of Plans (covered by this filing) 2

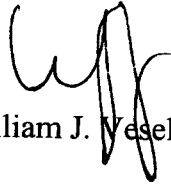
February 24, 2006
Page 2

Number of Employees (a) 13
Currently Participating in (b) 9
each Plan:

The Employer maintains the above-referenced plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees within the meaning of 29 C.F.R. § 2520.104-23. The plan documents are available to the Department of Labor upon request.

Please contact the undersigned if you require further information regarding the plans.

Very truly yours,



William J. Vesely, Jr.

cc: Ms. Mary Beth Watkins
Mr. Sheffield Hale



KILPATRICK
STOCKTON LLP



7160 3901 9841 2235 8403

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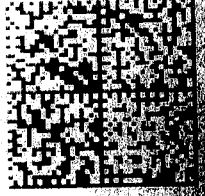
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